

[§ 6073. Repealed. Pub. L. 98-369, div. A, title IV, § 412(a)(2), July 18, 1984, 98 Stat. 792]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 750; Sept. 25, 1962, Pub. L. 87-682, § 1(a)(2), (b), (c), 76 Stat. 575; Oct. 4, 1976, Pub. L. 94-455, title X, § 1012(c), title XIX, § 1906(b)(13)(A), 90 Stat. 1614, 1834; Nov. 10, 1978, Pub. L. 95-628, § 7(a), 92 Stat. 3630; Sept. 3, 1982, Pub. L. 97-248, title III, § 328(b)(2), 96 Stat. 618, related to time for filing declarations of estimated income tax by individuals.

EFFECTIVE DATE OF REPEAL

Repeal applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 6654 of this title.

[§ 6074. Repealed. Pub. L. 90-364, title I, § 103(a), June 28, 1968, 82 Stat. 260]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 751; Feb. 26, 1964, Pub. L. 88-272, title I, § 122(b), 78 Stat. 27, provided for the time of filing declarations of estimated income tax by corporations.

EFFECTIVE DATE OF REPEAL

Repeal effective with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as an Effective Date of 1968 Amendment note under section 243 of this title.

§ 6075. Time for filing estate and gift tax returns

(a) Estate tax returns

Returns made under section 6018(a) (relating to estate taxes) shall be filed within 9 months after the date of the decedent's death.

(b) Gift tax returns

(1) General rule

Returns made under section 6019 (relating to gift taxes) shall be filed on or before the 15th day of April following the close of the calendar year.

(2) Extension where taxpayer granted extension for filing income tax return

Any extension of time granted the taxpayer for filing the return of income taxes imposed by subtitle A for any taxable year which is a calendar year shall be deemed to be also an extension of time granted the taxpayer for filing the return under section 6019 for such calendar year.

(3) Coordination with due date for estate tax return

Notwithstanding paragraphs (1) and (2), the time for filing the return made under section 6019 for the calendar year which includes the date of death of the donor shall not be later than the time (including extensions) for filing the return made under section 6018 (relating to estate tax returns) with respect to such donor.

(Aug. 16, 1954, ch. 736, 68A Stat. 751; Dec. 31, 1970, Pub. L. 91-614, title I, §§ 101(b), 102(d)(4), 84 Stat. 1836, 1842; Oct. 4, 1976, Pub. L. 94-455, title XX, § 2008(b), 90 Stat. 1892; Dec. 29, 1979, Pub. L. 96-167, § 8(a)-(c), 93 Stat. 1277, 1278; Aug. 13, 1981, Pub. L. 97-34, title IV, § 442(d)(3), 95 Stat. 322.)

AMENDMENTS

1981—Subsec. (b). Pub. L. 97-34 substituted in par. (1) the rule for filing gift tax returns on or before the 15th

day of April following the close of the calendar year for prior provision for such filing on or before, in the case of a return for the first, second, or third calendar quarter of any calendar year, the 15th day of the second month following the close of the calendar quarter, or, in the case of a return for the fourth calendar quarter of any calendar year, the 15th day of the fourth month following the close of the calendar quarter, redesignated former par. (3) as (2), and, as so redesignated, substituted “under section 6019 for such calendar year” for “under section 6019 for the fourth calendar quarter of such taxable year”, struck out former par. (2) setting forth special rule where gifts in a calendar quarter totaled \$25,000 or less, added par. (3), and struck out par. (4) respecting application of the special rule to non-residents not citizens of the United States.

1979—Subsec. (b)(1). Pub. L. 96-167, § 8(a), substituted “(A) in the case of a return for the first, second, or third calendar quarter of any calendar year, the 15th day of the second month following the close of the calendar quarter, or” for “the 15th day of the second month following the close of the calendar quarter”, and added subpar. (B).

Subsec. (b)(2). Pub. L. 96-167, § 8(c), substituted “the date prescribed by paragraph (1) for filing the return for” for “the 15th day of the second month after” in provisions preceding subpar. (A), and struck out “the close of” before “the first subsequent” in subpar. (a) and before “the fourth calendar quarter” in subpar. (B).

Subsec. (b)(3), (4). Pub. L. 96-167, § 8(b), added par. (3) and redesignated former par. (3) as (4).

1976—Subsec. (b). Pub. L. 94-455 designated existing provisions as par. (1) and added pars. (2) and (3).

1970—Subsec. (a). Pub. L. 91-614, § 101(b), substituted “9 months” for “15 months”.

Subsec. (b). Pub. L. 91-614, § 102(d)(4), substituted “the 15th day of the second month following the close of the calendar quarter” for “the 15th day of April following the close of the calendar year”.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable with respect to gifts made after Dec. 31, 1981, see section 442(e) of Pub. L. 97-34, set out as a note under section 2501 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Section 8(d) of Pub. L. 96-167 provided that: “The amendments made by this section [amending this section] shall apply to returns for gifts made in calendar years ending after the date of the enactment of this Act [Dec. 29, 1979].”

EFFECTIVE DATE OF 1976 AMENDMENT

Section 2008(d)(2) of Pub. L. 94-455 provided that: “The amendment made by subsection (b) [amending this section] shall apply to gifts made after December 31, 1976.”

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as a note under section 2032 of this title.

Amendment by Pub. L. 91-614 applicable with respect to gifts made after Dec. 31, 1970, see section 102(e) of Pub. L. 91-614, set out as a note under section 2501 of this title.

CROSS REFERENCES

Estate tax return, persons required to file, see section 6018 of this title.

Extension of time for filing returns, see section 6081 of this title.

Failure to produce records, penalty for, see section 7269 of this title.

Gift tax return, persons required to file, see section 6019 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 2523, 2642, 6166, 7269 of this title.